Sectt. II-27—50,006—23-11-42.

P W (1944) Department.

closed

Ms. SERIES.

2

Expdl

G.O. No. 3119

Dated 10-11-44

[Despatch Abstract.]

Electricity - Rolla wal Electric Licence - Accounts and audit report on 19[illegible]-43 - Returned with remarks.

...S AND ACCOUNTS OF THE ELECTRIC LICENSE BOARD OF THE KOLLEGAL PANCHAYAT BOARD, COIMBATORE DISTRICT, FOR THE YEAR 1942 - 43.

H

1230

F. 7585
10.2.44

Date of audit: Sri S. VENKAT AYYAR, Audit clerk.

Date taken for audit: From the 13th to the 24th November, 1943.

The Office of President was held by Sri A. Mallish during the year.

2. The annual account prescribed under the Indian Electricity Rules is submitted.

STANDING OBJECTIONS OF PREVIOUS YEARS' AUDIT REPORTS. 3. PARAGRAPHS 3 OF AUDIT REPORT FOR 1941 - 42 (PARAGRAPH 5 (a) OF THE AUDIT REPORT FOR 1940-41) The value of the site on which the power house stands has since been paid to the District Board but a deed transferring the site to the Panchayat Board remained to be obtained.

4. PARAGRAPH 7 OF THE AUDIT REPORT FOR 1941 - 42: Application was been made to Government on 19th November 1943 for sanctioning an increase of 25% in the tariff rates. The orders of Government are awaited.

5. INVESTMENT OF CONSUMERS' SECURITY DEPOSITS IN THE ELECTRICITY UNDERTAKING: In G.O.Ms. No. 5007 P.W., dated 2nd January 1943, the Panchayat Board was permitted to invest the consumers' security deposits in the electricity undertaking subject to the condition that such deposits are utilised either on remunerative capital extensions or for the repayment of the amount taken from the General Fund of the Panchayat. Power to incur specific capital expenditure of the undertaking. In pursuance of the order, a sum of Rs 2,755/- being the amount of consumers' security deposits was transferred to the General Funds towards part payment of the amount of Rs 8,000/- taken from the General Funds in 1941-42. According to the orders in para 2 (3) of G.O. Ms. No. 1587, P.W. dated 7th July 1943 on the A/C for 1941-42, the Panchayat Board has to decide whether the amount of Rs 8,000 transferred from the General Funds should be treated as loan to the electricity undertaking (the original resolution of the Panchayat Board not being clear on this point) and if s

the rate of interest, the annual instalment of repayment and the time when the repayment should commence have also to be decided.

6. LOAN TAKEN FROM DIST ICT BOARD TERMS OF REPAYMENT NOT GOT MODIFIED: In G.O.No. 2086 L. A , dated 31st May 1935 and G.O.No. 125 L. & M., dated 10th January 1936 the Panchayat Board was permitted to obtains from the District Board loans of Rs.20,000/- Rs. 70,000/ and Rs.10,000-0-0 respectively in connection the electrification scheme on condition that interest only should be paid on the loans at 2% per annum for the first four years and that from the fifth year onwards, the loans should be repaid to the District Board in twenty equated instalments of Rs.4,281-0-0 and Rs.621-0 respectively inclusive of interest. The loans were actually paid by the District Board only on the following dates and so far, interest only has been paid. In view of the fact the total loan amount of Rs. 80,000 - 0 -0 was received piecemeal on different dates, it may be examined whether the terms of repayment need any modification with reference to each instalment received or whether all the amounts may not be consolidated with the approval of Government into one single loan repayable from a particular date after paying the interest due upto that date so as to facilitate repayments.

DATE OF RECEIPT OF LOAN.	AMOUNT RECEIVED.
30--6--1936	Rs. 600 0 0
1--11--1936 ...	1,000 0 0
20--1--1938	3,750 0 0
30-10-1939	37,500 0 0
February 1940	35,000 0 0
M a r c h 1940	1,250 0 0
	Rs.80,000 0 0

7. INSUFFICIENT DEPOSITS FOR SERVICE CONNECTIONS: In some cases, it was noticed that deposits obtained from consumers did not cover the cost of energy likely to be consumed for three months vide for istance service connections Nos. 15,17,25 and 56. Adequate security may be obtained in all cases, so as to guard against loss to the Board due to default on the part of the consumers in the payment of their duties.

8. The general result of audit may be considered satisfactory.

9. The gross receipts and charges for the year were Rs.16,157--4--8 and Rs.16,347--10--9 respectively.

... five items ... objections were pending settlement at the close of the year.

YEAR.	NO. OF ITEMS.	AMOUNT.
1940 - 41	1	...
1941 - 42	1	...
1942 - 43	—	...

6

... SILVA,
Assistant Examiner of Local Funds
Accounts: KUMBAKONAM CIRCLE: SALEM.

... request to the President, Panchayat Board, KOLLEGAL, with reference to ... No. A 3473 ..., dated 14th December 1943 with the request that the objections duly pointed out by the Panchayat Board may kindly be forwarded to the President, District Board, COIMBATORE, in duplicate within 2 months from the date of receipt.

Duplicate ...

Copy of the audit note issued on the Electric Licence accounts of the Kollegal Panchayat ... for the year ended 31st March 1943 is hereafter forwarded to the Secretary to Government, Public Works Department with the statutory accounts in duplicate. The original was forwarded to the Asst Exe I cut, Panchayat Board, in ... No. 9584 dated 10.2.1944.

(... CO Y)

PWD

C.E.I.A No 1230 H/44-7 C.E.I.A No for early remarks

1-2-44. 15.2.44 16.2.44

... SRINIVASAN,
Office of the Examiner of Local Funds
Accounts: KUMBAKONAM CIRCLE: SALEM.

D687
... 1944.
MADRAS

L. F. No. 270
M. F. No. 180

ANNUAL ACCOUNT.

_____ *Electric Licence.*

Year ending 31*st March* 1943.

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of 31st March 1943. for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan.	Amount borrowed.			Amount paid.			Amount sanctioned but not borrowed.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rs. 80,000 sanctioned by the Coimbatore District Board and approved by G.O. No. 2086 L. & M. dated 31-5-35 and 125 L & M dated 10-1-36 @ 2½% interest per annum, repayable in 20 equated annual instalments after the 4th year. Interest alone being payable during the first 4 years	80,000	-	-		.	.	-	.	.
Rs. 16,000 sanctioned by the Government in their order No. No. 512 L. A. dated 27-2-41 for the completion of the electrification scheme repayable in 20 equal annual instalments of Rs. 1177/- each inclusive of interest at 4 % per annum. . . .	16,000	-	.	1095	8	.	.	.	.
Total	96,000	.	.	1095	8	-	.	.	.

Auditor.

Commissioner
President, Panchayat Board.

Electrical Engineer.

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of 31-3-42.	Expenditure during the year	Total expenditure to the end of 31-3-43.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
4124-13-0 / 1464-0-0 / 2660-13-0 preliminary expenses (to be specifie	2660 13 -		2660 13 -
„ lands, including law charges ..			
(c) „ value of lands appropriated for electrical purposes ..			
(d) „ buildings and other properties	7665 14 5		7665 14 5
(e) „ plant	41232 2 6	37 3 3	41269 5 9
(f) „ transformer and appliances			
(g) „ overhead feeders	28074 4 2	5 9 3	28079 13 5
(h) „ underground feeders	2394 8 9	1 1 9	2395 10 6
(i) „ meters and testing equipment	6011 6 10	222 11 -	6234 1 10
(j) „ special structures	380		380
(k) „ switch gear, fuse and lightning arresters	644		644
(l) „ street lighting	2646 2 7		2646 2 7
(m) „ service connections	2222 13 2	89 2 10	2312
(n) „ tools and plant	1260 7 1	33 8 1	1293 15 2
(o) „ general stores		0	
(p) „ transfer to sinking fund of value of land sold, as per contra ..			
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra ..			
(r) „ special items (to be specified)	32 7 3	9 1 3	41 8 6
(i) Books and Publication	237 10 -		237 10 -
(ii) Furniture			
Total expenditure ..	95462 9 9	398 5 5	95860 15 2
To balance of capital account ..			6675 10
Total			102536

1879-11-10
343-1-4
2222-13-2
1464
3835-11-4
29-11-4

S. Vedam.
Auditor.
100752-5-1
95462-9-9
5299-11-4

3909-13-
2444-11-2
6354-8-2
5011-6-10
243-1-4

year ending 31st March 1943.

Cr.

Description of work.	Receipts to the end of	Receipts during the year	Total receipts to the end of
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) By amounts raised by loans (i) from Coimbatore Dt. Board	80,000 - -		80000 - -
(ii) from Government.	16,000 - -		16000 - -
(b) ,, interest on capital outlay during construction capitalized	1464 - -	- - -	1464 - -
(c) ,, amount received as Government contribution			
(d) ,, value of lands belonging to authority appropriated for electrical purposes			
(e) ,, value of surplus lands sold			
(f) ,, amount transferred from Net Revenue Account			
(g) ,, other receipts (to be specified)			
(i) Panchayat Board General Funds.	8000 - -	2755	5245 - -
(ii) Investment of Consumers Security Deposits in the Scheme treated as loan	- - -	2755 - -	2755
Total receipts	102536 - -	- -	102536 - -

V. S. V. Sharma
23/11/43
Electrical Engineer.

B. Parvatam
25.11.1943
~~Commissioner~~,
President, Panchayat Board.

A.A.—2

L.F. No. 270.
M.F. No. 180.

No. III Revenue Account for the

Dr.

		Rs.	A.	P.	Rs.	A.	P.
A. Generation—							
(a) To fuel		4995	4	5			
(b) To oil, waste, water and engine room stores		1045	9	7			
(c) To proportion of salaries of Engineers, Superintendents and officers		378	14	-			
(d) To wages and gratuities		2158	8	6			
(e) To repairs and maintenance of—							
(i) Building	1·8·5·						
(ii) Plant	1229·9·8	1231	2	1			
(f) To other items (to be specified) i) Repairs and maintenance							
Station lighting	15·0·9·						
ii) Tools	12·15·6·						
iii) Testing instruments	0·12·0	28	12	3			
AA. To cost of Bulk power purchased					9838	2	10
B. Distribution—							
(a) To proportion of salaries of Engineers, Superintendents and officers		378	15	-			
(b) To wages and gratuities		550	·	9·			
(c) To repairs, maintenance and renewal of mains—							
(i) H. T. line K.V.		·	·	·			
(ii) L.T. line		38	6	11			
(d) To repairs, maintenance and renewal of transformers		·	·	·			
(e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises							
(f) To repairs and maintenance of services.		2	-	4	969	7	-
C. Public lamps—							
(a) To attendance and repairs		107	12	10			
(b) To renewal, etc.		133	3	8	241	·	6
D. Rents, rates and taxes—							
(a) To rents payable		60	·	·			
(b) To rates and taxes		·	·	·			
(c) To electricity duty		-	·	·	60	·	·
E. Management expenses—							
(a) To salaries, etc.—							
(1) Engineers department	505 - 3 - 0						
(2) Clerical department	489 - 2 - 0	994	5	-			
(b) To general establishment charges		372	6	6			
(c) To commercial expenses		7	4	-	1373	15	6
F. Law charges—							
To Law expenses					8	-	-
G. Other items—							
(a) To service connexions		223	1	7			
(b) To compensation under Workmen's Compensation Act		·	·	·			
(c) To Audit fees		·	·	·			
(d) To Electrical Inspector's fees		25	·	·			
(e) To leave and provident fund contribution charges		161	15	·			
(f) To other sundry items (if any) Rebate to consumers		214	13	·	624	13	7
Total expenditure					13115	7	5
Amount carried to Net Revenue Account					·	·	·
Balance carried to next account to provide for bad debts					·	·	·
Total					13115	7	5

S. Vedam.
Auditor.

K. S. V. Sharma
Electrical Engineer. 23 11/43

~~Steam~~ *Electric Licence.*

year ending 31st March 1943.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from last account less bad debts written off						
(*b*) By sale of energy for lighting purposes				4103	10	1
(*c*) By sale of energy for power purposes				4883	8	3
(*d*) By sale of energy for public lighting (Energy charges 1013-0-5; Maintenance & repairs 107-12-10; Renewals 133-3-8) ..				1254	.	11
(*e*) By sale of energy ~~by special contract~~ for domestic purposes				39	4	-
.. .. Bazaar lighting				757	7	10
.. .. Mixed load & small power & lighting				1069	15	-
(*f*) By rental of meters on consumers' premises				388	10	-
(*g*) By service connexions—						
Actual cost .. .. Rs. A. P. 223-1-7						
Centage 33-10-5				256	12	-
(*h*) By miscellaneous receipts from consumers				61	15	9.
(*i*) By rents receivable				.	.	.
(*j*) By other receipts (if any to be specified) Sale of waste oil etc. ..				53	1	9
By balance transferred to Net Revenue Account				247	1	10.
Total receipts ..				13115	7	5

B. Parvathi
25/11/43

~~Commissioner~~
President, Panchayat Board.

Dr. **IV. Net Revenue**

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on ~~mortgage debt accrued due to date~~ consumers' security deposits accrued due to date.				56	13	11
(b) To amount transferred to Capital Account				-	-	-
(c) To payments to reserve fund where such fund is authorized				-	-	-
(d) To Income-tax paid				-	-	-
(e) To sum applied to local rate				-	-	-
(f) To ~~Interest on Capital~~ repayment of loan and interest * ..				2777	-	-
(g) To Sinking fund at....per cent on paid up capital*						
(h) To provision for renewals and extraordinary maintenance						
(i) To depreciation —general reserve at....per cent on paid up capital* ..						
(j) To balance carried to balance sheet						
Total ..				2833	13	11

* Should be shown separately.

* *Note.*—The percentage in the above two items should be left

K. S. V. Sharma
Auditor. *Electrical Engineer.*
23 11/4

Dr. **No. V. Sinking Fund**

	Stock.	Rs.	A.	P.
(a) To amount paid for purchase of (nature of investment to be specified)				
(b) To stock sold during period of account		-		
(c) To amount of principal of borrowed money repaid		nil		
(d) To amount of balance to next account				
Total ..				

K. S. V. Sharma
Auditor. *Electrical Engineer.*
23/4

Dr. **No. VI. Reserve Fund**

	Stock.	Rs.	A.	P.
(a) To amount for purchase of (nature of investment to be specified) ..				
(b) To stock sold		-		
(c) To sum transferred to revenue account		nil.		
(d) To amount of balance to next account				
Total ..				

S. Ledam

K. S. V. Sharma
Electrical Engineer.
23/43

Electric licence.

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(a) By balance from No. III. Revenue Account				-247	1	10
(b) By balance from last account No. IV. Net Revenue Account of 1941-42 (Loss)				-1127	4	9
(d) By profit derived in valuing the materials not returned by the Contractors after completion of the work at market or contract rate whichever is higher.				176	2	7.
(e) By Panchayat Board - amount paid towards loss in the scheme.				3112	12	6.
By balance carried to Balance Sheet. ..				919	5	5.
Total ..				2833	13	11

Blank to be filled in by the respective undertakings.

B. Parvatikar
9/3/11 1943
~~Commissioner~~
President, Panchayat Board

Electric licence.

Account.

Cr.

	Stock.	Rs.	A.	P.
(a) By balance brought from last account				
(b) By amount brought from net revenue account				
(c) By interest on investment		nil		
(d) By value of lands transferred from Account II				
(e) By amount realized by sale of stock (nature of stock to be specified)				
(f) By stock purchased				
Total ..				

B. Parvatikar
~~Commissioner~~ 9/3/11 1943
President, Panchayat Board

Electric licence.

Account.

Cr.

	Stock.	Rs.	A.	P.
(a) By balance brought from last account				
(b) By amount transferred from net revenue account				
(c) By stock purchased		nil		
(d) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

B. Parvatikar
~~Commissioner~~ 9/3/11 1943
President, Panchayat Board

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.
Capital account—		
Amount received as per account No. II.	102536	
Sundry creditors—		
Deposit from consumers for service connexions		
To Government Electricity department for energy charges		
Salaries and wages due		
Electricity duty		
Audit fees		
Other liabilities	3703	1 6
Net revenue account—		
Balance at credit thereof		
Reserve fund accounts—		
Sinking fund for loan repayment		
Depreciation		
Special reserve		
Balance of interest on capital due		
Security deposits—		
From consumers		
Invested in Post Office Cash Certificates as per contra		
From others		
Investment of consumers security deposits as per contra. ..	2755	
Total ..	108994	1 6

as on 31st March 1943.

PROPERTY AND ASSETS.

Cr.

		Rs.	a.	P.
Capital account—				
Amount expended for works as per account No. II		95860	15	2.
By stores on hand		5868	6	-
Sundry debtors—				
For current supplied to end of the year		772	3	3
Other debtors—				
For plant sold on hire-purchase system				
For service connexions				
By other items (to be specified)				
Securities held (cost price)—				
Post Office Cash Certificates of consumers held as per contra				
consumers' security deposits invested in the undertaking		2755	-	-
Others, Post Office Savings Bank Pass Book				
Work in progress for service connexions				
Advance payments—				
(1) Indian Stores Department.	863-15-0			
(2) Others	6-4-3	870	3	3
Cash balance—				
In Treasury	1826-2-2			
On hand Permanent advance	100-0-0			
Postage stamps	21-14-3	1948	-	5.
Net revenue account—				
Balance of last year				
For the year		919	5	5
Investments in Government securities—				
Depreciation fund				
Special reserve				
Total		108994	1	6

K. S. V. Sharma
Electrical Engineer.
23/4/43

B. Parvathiswara Rao 23/11/94
Commissioner
President, Panchayat Board

No. VIII Statement of energy generated, sold, etc.

Total energy generated in Kilowatt hours. (1)	Public lamps. (2)	By special contract. (3)		Consumers by meter for lighting purposes. (4)	Consumers by meter for power purposes. (5)	Total. (6)
		Private lamps for small power & lighting	Bazaar lights & domestic purposes.			
79,732	5415	5380	2531	11,154	44119	68599

Kilowatt-hours used on works. (7)	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)
8533	2600	77132	4·26 K.W.	119 metered 31 Bazaar lamps. 1 Street lights 151	143·53 K.W.	2 sets of 40 K.W each	69 K.W.

S. Vedam
Auditor.

K. S. V. Sharma 23/11/43
Electrical Engineer.

B. Parvathiswara Rao 28-11-43
Commissioner
President, Panchayat Board.

Office of the C.E.I.G.

Sub: Kollegal Electric licence - Accounts for 1942-43 Remarks - Submitted.

Ref: Government U O No. 1230 H/44-1, dated 16-2-44 and reminder dated 13-5-44.

The accounts of the Kollegal Panchayat Board electrical undertaking for 1942-43, have been scrutinised and the following remarks are submitted.

The accounts under review relate to the third year of operation.

The important features of working areas are extracted below:-

		1941-42.	1942-43
1.	Working cost per unit generated	2.59 as.	3.16 as.
2.	Working cost per unit sold	3.16 as.	3.67 as.
3.	Total expenditure against revenue	Rs 14,330	Rs. 15,726
4.	Revenue from electric supply	" 12,588	" 11,867
5.	Total revenue from working	" 13,203	" 12,821
6.	Gross profit for	Rs + 1,694	Rs - 247
7.	Net profit from General Balance Sheet	Rs. - 1,127	Rs - 919
8.	Capital expenditure to the end of	Rs 95,463	Rs. 95,861
9.	Total units generated	88,620	79,732
10.	Total units sold	72,462	68,599
11.	Total number of consumers	143	151
12.	Maximum demand	57.5 K.W	69 K.W

No. IV NET REVENUE ACCOUNT.

The licensee may be instructed to exhibit the principal and interest on the loans repaid during the year under review separately as per instructions in G.O. No. 641, L.S.G. dated 13th February 1937.

NO. VII GENERAL BALANCE SHEET.

I have ascertained from the licensee that the sum Rs.3,703-1-6 exhibited on the liabilities side against the item "other liabilities" includes a sum of Rs.94-5-6 representing the interest on consumers security deposits payable

for 1941-42 and 1942-43, The amounts due should have been paid or adjusted to the credit of the consumers accounts, before the close of the financial years concerned. The licensee may be instructed to note this for future guidance and also to expedite action regarding the payment of Rs.94-5-6, now pending.

5/ The total amount outstanding under the head "Sundry creditors and other liabilities" at the end of 1942-43 is Rs.3,703-1-6 and I consider this is rather large, considering the size of this undertaking. The licensee may be advised to take early action to pay off the liabilities or adjust the same to the credit of the Sundry creditors.

pp45-46 infra

My remarks on the audit report will be submitted to Government separately on receipt of the Panchayat Board's replies to the audit report and the Examiner's further remarks thereon. /A.

C.E.I.G.

To The Secretary to Government, U.O.
Public Works Department,
Fort St. George, Madras.

E.I.G. U.O. No. 687 D/44-4
Dated 22nd May 1944.

ASST. SECRETARY TO GOVT. 26 MAY 1944 4590 PUBLIC WORKS DEPT.

Encl: One statement of accounts for 1942-43, audit report and Reminder dated 13-5-44.

PWD

RA/25 4-Cal 5-5. The C.E.I.G's further report referred to 'A' above may be awaited till 25.6.44.

25-6-44

Memo No 1230 H/44-2 d 1.6.44.

Electricity - Kollegal Electric Licence - Accounts for 1942-43

Ref. From the Examiner, Local Fund Accounts, L.F 9585 d 10.2.44

The Examiner of Local Fund Accounts is requested to state whether the replies of the Kollegal Panchayat Board to the Audit report referred to above have been received and, if so, when they may be expected to reach Govt with his ~~further~~ remarks.

To, The Examiner of Local Fund Accounts.

PSK. 30.5.44

31.5.44

C.F. 32 (a).

Local Fund Audit Department

From (~~Name~~) The Examiner of

Designation Local Fund Accounts

Station Madras

Received ..... Registered .....

To

The Secretary to Government

Public Works

Department, Madras

14 JUN 1944

292

Enclosures:

.....

.....

.....

plan x

No. 1893 dated 13.6.1944

Sir, Electricity - Kottegal Electric licence - accounts for 1942-43. x

Reference: Memorandum No. 1230-H/44-2 dt 1.6.1944.

The replies to the audit report have not been received yet in this department. The Executive Officer of the Anchayat Board has written to state that the audit report with replies has been submitted to the President, District Board, on 6.6.1944.

P.W.D.

A.R. Hill 15.7.44.

BK. 16.6.44.

16/6/44

10.6.44

Assistant Examiner of L.F. Accounts.

H.4855

D3 6/X/44 Examiner's Office.

Sub: Audit Report - Electric Licence Scheme - Kollegal Panchayat Board, Coimbatore District - 1942-43.

1/D 37-43 W.A

Forwarded to the Secretary to Government, Public Works Department, with copies of the Replies of the Executive Officer and the Resolution of the Panchayat Board.

Assistant Examiner.

D. 5653

W 24859/44-1

To The Secretary to Government, Public Works Department, Madras.

P.W.D.

ASST. SECRETARY TO GOVT. 2485 8- OCT 1944 PUBLIC WORKS DEPT.

C.E.I.G. No for remarks

P&K. 9/10/44

9.10.44

9.10.44

AUDIT REPORT ON THE ACCOUNTS OF THE ELECTRIC LICENCE SCHEME OF THE KOLLEGAL PANCHAYAT BOARD, COIMBATORE DISTRICT, FOR THE YEAR 1942 - 43.

***

Name of auditer: Sri S. VEDAM AYYAR
Audit clerk.

Time taken for audit. | From the 13th to the 24th November, 1943.

***

The Office of President was held by Sri A. Malliah during the year.

2. The annual account prescribed under the Indian Electricity Rules is appended.

PENDING OBJECTIONS OF PREVIOUS YEARS' AUDIT REPORTS. 3. PARAGRAPH 3 OF THE AUDIT REPORT FOR 1941 - 42 (PARAGRAPH 5 (a) OF THE AUDIT REPORT FOR 1940-41) The value of the site on which the power house stands has since been paid to the District Board but a deed transferring the site to the Panchayat Board remained to be obtained.

4. PARAGRAPH 7 OF THE AUDIT REPORT FOR 1941 - 42: Application has been made to Government on 19th November 1943 for sanctioning an increase of 25% in the tariff rates. The orders of Government are awaited.

5. INVESTMENT OF CONSUMERS' SECURITY DEPOSITS IN THE ELECTRICITY UNDERTAKING In G.O.Ms. No. 5007 P.W., dated 2nd January 1943, the Panchayat Board was permitted to invest the consumers' security deposits in the electricity undertaking subject to the condition that such deposits are utilised either on remunerative capital extensions or for the repayment of the amount taken from the General Fund of the Panchayat Board to meet specific capital expenditure of the undertaking. In pursuance of order, an sum of Rs 2,755/- being the amount of consumers' security deposits was transferred to the General Funds towards part payment of the amount of Rs 8,000/- taken from the General Funds in 1941-42. According to the orders in para 2 (3) of G.O. NOM No. 1587, P.W. dated 7th July 1943 August 1943 on the A/R for 1941-42, the Panchayat Board has to decide whether the amount of Rs 8,000 transfered from the General Funds should be treated as loan to the electricity undertaking (the original resolution of the Panchayat Board not being clear on this point) and if

the rate of interest, the annual instalment of repayment and the time when the rep[illegible] must should commence have also to be decided.

6. LOAN TAKEN FROM DISTRICT BOARD TERMS OF REPAYMENT NOT GOT MODIFIED: In G.O.No. 2086 L. & M., dated 31st May 1935 and G.O.No. 125 L. & M., dated 10th January 1936 the Panchayat Board was permitted to obtainn from the District Boards loans of Rs. ~~70,~~ Rs. 70,000/ and Rs. 10,000-0-0 respectively in connection the electrification scheme on condition that interest only should be paid on the loans at 2% per annum for the first four years and that from the fifth year onwards, the loans should be repaid to the District Board in twenty equated instalments of Rs. [illegible] respectively inclusive of interest. The loans were actually paid by the District Board only on the following dates and so far, interest only has been paid. In view of the fact the total loan amount of Rs. 80,000-0-0 was received piecemeal on different dates, it may be examined whether the terms of repayment need any modification with reference to each instalment received or whether all the amounts may not be consolidated with the approval of Government into one single loan repayable from a particular date after paying the interest due upto the date so as to facilitate repayments.

DATE OF RECEIPT OF LOAN.	AMOUNT RECEIVED.
8-1936	Rs. 600 0 0
1-1936 ...	1,000 0 0
-1938	3,750 0 0
-10-1939	37,500 0 0
February 1940	35,000 0 0
M a r c h 1940	1,250 0 0
	Rs. 80,000 0 0

7. INSUFFICIENT DEPOSITS FOR SERVICE CONNECTIONS: In some cases, it was noticed that deposits obtained from consumers did not cover the cost of energy likely to be consumed for three months vide for istance service connections Nos. 15, 17, 25 and 56. Adequate security may be obtained in all cases, so as to guard against loss to the Board due to default on the part of the consumers in the payment of their duties.

8. The general result of audit may be considered satisfactory.

9. [illegible] receipts and charges for the year were Rs. 16,157-4-8 and Rs. 16,347-10-0 respectively.

10. Five items of objections were pending settlement at the close of the year.

YEAR.	NO. OF ITEMS.	AMOUNT.
1940 - 41	1	
1941 - 42	1	
1942 - 43	3	
	5	

T.K. SRINIVASAN,
Assistant Examiner of Local Fund
Accounts: WESTERN CIRCLE: SALEM.

Forwarded to the President, Panchayat Board, KULLEGAL, with reference to G.O Ncl 3473 L.A., dated 18th November 1942 with the request that the replies duly approved by the Panchayat Board may kindly be forwarded to the president, District Board COIMBATORE in duplicate within 2 months from the date of receipt.

~~Duplicate copy~~

Copy of the audit report on the Electric Licence accounts of the Kollegal Panchayat Board for the year ended 31st March 1942 is herewith forwarded to the Secretary to Government, Public Works Department with the statutory accounts in duplicate The original was forwarded to the Ex President, Panchayat Board, in L.F.No. dated 1944.

(TRUE COPY)

SUPERINTENDENT.

Office of the Examiner of Local Fund Accounts: KILPAUK P.O M A D R A S

L. F. No. 270
M. F. No. 180

ANNUAL ACCOUNT.

_____ *Electric Licence.*

Year ending 31*st March* 1943.

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of 31st March 1943. for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan.	Amount borrowed.			Amount paid.			Amount sanctioned but not borrowed.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rs. 80,000 Sanctioned by the Coimbatore District Board and Approved by G.O. No. 2086 L & M dated 31-5-35. And 125 L & M dated 10-1-36 @ 2 % interest per annum, repayable in 20 equated annual instalments after the 4th year. Interest alone being payable during the first 4 years. ..	80,000	.	.	-	.	.	-	.	.
Rs. 16,000 Sanctioned by the Government in their order Ms. No. 512 L. A. Dated 27-2-41 for the Completion of the Electrification Scheme repayable in 20 Equal Annual instalments of Rs. 1177/- each inclusive of interest at 4 % per annum	16,000	.	.	1095	8	-			
Total	96,000	.	.	1095	8	-			

P. V. Rao
Auditor.

B. Parvathisam 2/5/1943
~~Commissioner.~~
President, Panchayat Board.

K. S. J. Sharma
Electrical Engineer.

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of 31-3-42			Expenditure during the year			Total expenditure to the end of 31-3-43.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
(a) To preliminary expenses (to be specified)	2660	13	-				2660	13	-
(b) „ lands, including law charges									
(c) „ value of lands appropriated for electrical purposes									
(d) „ buildings and other properties	7665	14	5				7665	14	5
(e) „ plant	41232	2	6	37	3	3	41269	5	9
(f) „ transformer and appliances									
(g) „ overhead feeders	28074	4	2	5	9	3	28079	13	5
(h) „ underground feeders	2394	8	9	1	1	9	2395	10	6
(i) „ meters and testing equipment	6011	6	10	222	11	-	6234	1	10
(j) „ special structures	380	-	-				380	-	-
(k) „ switch gear, fuse and lightning arresters	644	-	-				644	-	-
(l) „ street lighting	2646	2	7				2646	2	7
(m) „ service connections	2222	13	2	89	2	10	2312	-	-
(n) „ tools and plant	1260	7	1	33	8	1	1293	15	2
(o) „ general stores									
(p) „ transfer to sinking fund of value of land sold, as per contra									
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra									
(r) „ special items (to be specified)	32	7	3	9	1	3	41	8	6
(i) Books and publications.	237	10	-				237	10	-
(ii) Furniture.									
Total expenditure	95462	9	9	398	5	5	95860	15	2
To balance of capital account							6675	-	10
Total.							102536	-	-

S. V. Deen
Auditor.

Electric Licence.

year ending 31st March 1943.

Cr.

Description of work.	Receipts to the end of Rs. A. P.	Receipts during the year Rs. A. P.	Total receipts to the end of Rs. A. P.
(*a*) By amounts raised by loans. i) From Coimbatore Dt. Board	80000 . .	. . .	80000 . .
ii) From Govt.	16000 . .	. . .	16000 . .
(*b*) ,, interest on capital outlay during construction capitalized	1464 . .	. . .	1464 . .
(*c*) ,, amount received as Government contribution	. . .	. . .	. . .
(*d*) ,, value of lands belonging to authority appropriated for electrical purposes	. . .	. . .	. . .
(*e*) ,, value of surplus lands sold	. . .	. . .	. . .
(*f*) ,, amount transferred from Net Revenue Account	. . .	. . .	. . .
(*g*) ,, other receipts (to be specified)	. . .	. . .	. . .
i) Panchayat Board General Funds.	8000 . .	2755 . .	5245 . .
ii) Investment of consumers Security deposits in the scheme treated as loan	. . .	2755 . .	2755 . .
Total receipts	102536 .		36 .

K. S. V. Sarma
Electrical Engineer. 23/11/43
A.A.—2

B. Parvathisam 23.11.1943
~~Commissioner,~~
President, Panchayat Board.

L.F. No. 270.
M.F. No. 180.

Dr. **No. III Revenue Account for the**

	Rs.	A.	P.	Rs.	A.	P.
A. Generation—						
(a) To fuel	4995	4	5			
(b) To oil, waste, water and engine room stores	1045	9	7			
(c) To proportion of salaries of Engineers, Superintendents and officers	378	14	.			
(d) To wages and gratuities	2158	8	6.			
(e) To repairs and maintenance of—						
(i) Building 1-8-5.						
(ii) Plant 1229-9-8.	1231	2	1			
(f) To other items (to be specified) (i) Repairs & maintenance & Station eighting .. 15-0-9						
(ii) Tools .. 12-15-6						
(iii) Testing instruments .. 0-12-0						
AA. To cost of Bulk power purchased	28	12	3			
				9838	2	10
B. Distribution—						
(a) To proportion of salaries of Engineers, Superintendents and officers	378	15	-			
(b) To wages and gratuities	550	.	9			
(c) To repairs, maintenance and renewal of mains—						
(i) H. T. line K.V.	-	.	.			
(ii) L.T. line	38	6	11			
(d) To repairs, maintenance and renewal of transformers	.	.	.			
(e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises						
(f) To repairs and maintenance of services.	2	-	4	969	4	.
C. Public lamps—						
(a) To attendance and repairs	107	12	10			
(b) To renewal, etc.	133	3	8			
				241	-	6
D. Rents, rates and taxes—						
(a) To rents payable	60	.	.			
(b) To rates and taxes	-	.	.			
(c) To electricity duty	.	.	.			
				60	.	.
E. Management expenses—						
(a) To salaries, etc.—						
(1) Engineers department 505-3-0.						
(2) Clerical department 489-2-0.	994	5	-			
(b) To general establishment charges	372	6	6			
(c) To commercial expenses	7	4	-	1373	15	6
F. Law charges—						
To Law expenses				8	.	.
G. Other items—						
(a) To service connexions	223	1	7			
(b) To compensation under Workmen's Compensation Act	-	.	.			
(c) To Audit fees	-	.	.			
(d) To Electrical Inspector's fees	25	-	.			
(e) To leave and provident fund contribution charges	161	15	-			
(f) To other sundry items (if any) Rebates to consumers.	214	13	.	624	13	7
Total expenditure				13115	7	5
Amount carried to Net Revenue Account				-	.	.
Balance carried to next account to provide for bad debts				.	.	.
Total				13115	7	5

S. Vedanta
Auditor.

K.S.V. Sharma
Electrical Engineer. 23/11/42

K ——— *Electric Licence.*

year ending 31st March 1943

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from last account less bad debts written off				-	-	-
(*b*) By sale of energy for lighting purposes				4103	10	1
(*c*) By sale of energy for power purposes				4883	8	3
(*d*) By sale of energy for public lighting { Energy charges 1013-0-5. Maintenance + repairs 107-12-10 Renewals 133-3-9				1254	-	11
(*e*) By sale of energy by special contract for domestic purposes				39	4	-
Bazaar lighting				757	7	10.
mixed load & Irrigation power & lighting				1069	15	-
(*f*) By rental of meters on consumers' premises				388	10	-
(*g*) By service connexions—						
Rs. A. P.						
Actual cost 228-1-7						
Centage 33-10-5				262	12	-
(*h*) By miscellaneous receipts from consumers				61	15	9
(*i*) By rents receivable						
(*j*) By other receipts (if any to be specified) Sale of waste oil etc.				53	1	9
By balance transferred to Net Revenue Account				247	1	10.
Total receipts ..				13115	7	5

B. Parvathisam 25.11.43

Commissioner,
President, Panchayat Board.

L. F. No. 270
M. F. No. 180

Dr. **IV. Net Revenue**

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on ~~mortgage debt accrued due to date~~ Consumers' Security deposits accrued due to date				56	13	11
(b) To amount transferred to Capital Account						
(c) To payments to reserve fund where such fund is authorized						
(d) To Income-tax paid						
(e) To sum applied to local rate						
(f) To ~~Interest on Capital~~ repayment of loan and interest ..				2777		
(g) To Sinking fund at....per cent on paid up capital*						
(h) To provision for renewals and extraordinary maintenance						
(i) To depreciation —general reserve at....per cent on paid up capital* ..						
(j) To balance carried to balance sheet						
Total ..				2833	13	4

* *Note.*—The percentage in the above two items should be left

Auditor. K.S.V. Sharma *Electrical Engineer.* 23/11/43

Dr. **No. V. Sinking Fund**

	Stock.	Rs.	A.	P.
(a) To amount paid for purchase of (nature of investment to be specified)				
(b) To stock sold during period of account				
(c) To amount of principal of borrowed money repaid		Nil		
(d) To amount of balance to next account				
Total ..				

Auditor. K.S.V. Sharma *Electrical Engineer.* 23/11/43

Dr. **No. VI. Reserve Fund**

	Stock.	Rs.	A.	P.
(a) To amount for purchase of (nature of investment to be specified) ..				
(b) To stock sold				
(c) To sum transferred to revenue account		Nil		
(d) To amount of balance to next account				
Total ..				

S. V. Sharma *Auditor.* K.S.V. Sharma *Electrical Engineer.* 23/11/43

Electric licence.

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(a) By balance from No. III. Revenue Account				- 247	1	10
(b) By balance from last account No. IV Net Revenue Account for 1941-42 (Loss)				- 1127	4	9
(d) By profit derived in valuing the materials not returned by the Contractors after completion of the work at market or contract rate whichever is higher.				176	2	7
(e) By Panchayat Board - amount paid towards loss in the Scheme.				3112	12	6.
By balance carried to Balance Sheet				919	5	5.
Total ..				2833	13	11

blank to be filled in by the respective undertakings.

B. Parvathiswara Rao
~~Commissioner~~
President, Panchayat Board

Electric licence.

Account.

Cr.

	Stock.	Rs.	A.	P.
(a) By balance brought from last account				
(b) By amount brought from net revenue account				
(c) By interest on investment		- Nil -		
(d) By value of lands transferred from Account II				
(e) By amount realized by sale of stock (nature of stock to be specified)				
(f) By stock purchased				
Total ..				

B. Parvathiswara Rao
~~Commissioner~~
President, Panchayat Board

Electric licence.

Account.

Cr.

	Stock.	Rs.	A.	P.
(a) By balance brought from last account				
(b) By amount transferred from net revenue account				
(c) By stock purchased		- Nil		
(d) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

B. Parvathiswara Rao
~~Commissioner~~
President, Panchayat Board

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.	P.
Capital account—			
Amount received as per account No. II.	102536		
Sundry creditors—			
Deposit from consumers for service connexions			
To Government Electricity department for energy charges			
Salaries and wages due			
Electricity duty			
Audit fees			
Other liabilities	3703	1	
Net revenue account—			
Balance at credit thereof			
Reserve fund accounts—			
Sinking fund for loan repayment			
Depreciation			
Special reserve			
Balance of interest on capital due			
Security deposits—			
From consumers			
Invested in Post Office Cash Certificates as per contra			
From others			
Investment of consumers security deposits as per contra ..	2755		
Total ..	108994	1	6

Auditor.

~~Kollegal~~ *Electric Licence.*

as on 31st March 1943.

PROPERTY AND ASSETS.

Cr.

		Rs.	A.	P.
Capital account—				
Amount expended for works as per account No. II		95860	15	2
By stores on hand		5868	6	-
Sundry debtors—				
For current supplied to end of the year		772	3	3
Other debtors—				
For plant sold on hire-purchase system				
For service connexions				
By other items (to be specified)				
Securities held (cost price)—				
Post Office Cash Certificates of consumers held as per contra				
Consumers security deposits invested in the undertaking		2755	-	-
Others. Post Office Savings Bank Pass Book				
Work in progress for service connexions				
Advance payments—				
(1) Indian Stores Department	863-15-0			
(2) Others.	6-4-3	870	3	3
Cash balance—				
In Treasury	1826-2-2			
On hand Permanent advance	100-0-0			
Postage Stamps	21-14-3	1948	-	5
Net revenue account—				
Balance of last year				
For the year		919	5	5
Investments in Government securities—				
Depreciation fund				
Special reserve				
Total		108994	1	6

K. J. Sharma
Electrical Engineer. 25-4-43

B. Ramakrishnaiah 2nd 1943
~~Commissioner~~
President, Panchayat Board

No. VIII Statement of energy generated, sold, etc.

Total energy generated in Kilowatt hours. (1)	Public lamps. (2)	By special contract. Heating, cooking and small power (3)	By special contract. Lighting and domestic purposes. (3)	Consumers by meter for lighting purposes. (4)	Consumers by meter for power purposes. (5)	Total. (6)
	5415	5380	2531	11,154	44,119	685·99.

Kilowatt-hours used on works. (7)	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)
8533.	2600	97132	4·26 K.W.	119 metered 81 Bijapur lamps. 1 Street lighting	143·53 K.W.	2 sets of 40 K.W. each	69 K.W.

S. Vedam
Auditor.

K.S.V. Sharma
Electrical Engineer. 23/11/42

B. Parvathiswara
Commissioner 23.11.42
President, Panchayat Board.

Kollegal

[illegible] to the unit [illegible] on the account of [illegible] licence
[illegible] of the [illegible] [illegible] [illegible].

plants

Item 3: [illegible] to the [illegible] is to be
[illegible], [illegible] [illegible] [illegible] to lead
[illegible] No. 14505. [illegible] [illegible] is
[illegible] plants

plant

Item 4: [illegible] [illegible] [illegible] No. 480 [illegible]
15 [illegible] (Army Enclosure) [illegible] [illegible]
[illegible]; the [illegible] [illegible] [illegible] [illegible]
[illegible] by 1944 [illegible].

plants

plant

Item 5: [illegible] [illegible] [illegible] No. 171
[illegible] (Army Enclosure) [illegible] [illegible]
[illegible] [illegible] [illegible]
[illegible] [illegible] [illegible] 31st [illegible].

plants

Item 6: [illegible] [illegible], [illegible] [illegible]
[illegible] [illegible] No. 207 [illegible] [illegible]
[illegible]

plant

Item 7: [illegible] [illegible]. Adequate [illegible] will be obtained
[illegible].

plants

Item 10: [illegible] of the 5 objects, ? to be [illegible] east
of the [illegible] Enclosure [illegible].

([illegible] No. 21 dated
31st [illegible] 1944)

[illegible]

THE KOTLEGAL ELECTRIC LICENSE, 1937.

No. II CAPITAL ACCOUNT.

For the year ending 31st March 1940.

Dr.

1.To preliminary expenses; Licence fees paid to Govt. Printing licence, advertisement charges &c.		1.By amount raised by loans.	
2.To Lands		2.By amount received as Govt. contributions	
3.To Value of lands appropriated for electrical purposes as per contra		3.By value of lands belonging to authority appropriated for electrical purposes.	
4.To Buildings . .		4.By value of surplus lands sold.	
5.To Plant . .		5.By other receipts.	
6.To mains . .			
7.To service connections			
8.To transformers			

Confidential.

Abstract.

Electricity - Kollegal Electric Licence - Levy of surcharge - Orders Issued. 39

Public Works Department.

G.O.No.Ms. 450 dated 15th February 1944.

Read the following:-

From the Chief Electrical Inspector to Government No. ~~6391xG/43x2~~ dated 6237/C1/43-1, dated 29th November 1943

From the Chief Engineer for Electricity No.6391 G/43-2, dated 10th December 1943.

ORDER:-

The Government consider that the levy of 25 per cent surcharge asked for by the Panchayat Board, Kollegal, should be allowed. The Panchayat Board should provide funds to make up the balance of the deficit in the working of the electrical undertaking.

(By Order of His Excellency the Governor)

C.K.Vijayaraghavan,
Secretary to Government.

To the Chief Engineer(Electricity)
To the Chief Electrical Inspector to Government.

(True copy)

T.Sundaram 6/6

16 ... Total Rs	Total Rs

Kollegal Panchayat Board Office

Dated, 27 - 6 - 1940

Sd. M. Balakrishna Panikar
Special Officer.

(True Copy)

Sd. M. Balakrishna Panikar
Special Officer.

Countersigned
Sd. T. K. Srinivasan
Assistant Examiner Of Local Fund Accounts
W.C. Salem.

Sd. V. Nagesier
Dt. Inspector of L.F. Accounts
Coimbatore.

...sident Panchayat Board
Kollegal.

16. ... para 5 of the Audit ... part of the Income ... Local Fund ... Accounts, ... on the Imperial Accounts of the Colonial Development Fund for 1942-43 ... the rate of interest ... the terms ... part of the ... point of £200,000 ... borrowed from ... Local Funds ... electric ... in 1941-42 ... by the Imperial ... note ... the ... position ... Please ... the ... Fund ... outstanding viz. ... 1946 ... the ... definition to all ... since ... there is no ... possibility of its return in the ... future.

Resolution No. 171: ... Interest ... Interest ... should ... returned ... one year's ...

...

(Vern ... Controller ... Finance)

GSundaram
6/4.

...
LEGAL.

18/3/44

No. V SINKING FUND ACCOUNT

For the year ending 31st March 1940.

Nil.

No. VI RESERVE FUND ACCOUNT

For the year ending 31st March 1940.

Nil.

Note: The scheme has not begun to operate.

Kollegal Panchayat Board
Office, Dated 27-6-1940.

Sd.M.Balakrishna Panik
Special Officer.

(True Copy)
Sd.M.Balakrishna Panikar,

Accounting of the bills [illegible] dated 31st May 1944.

14. [illegible] report on the working of the Electric Undertaking of the Municipality for the year 1942-43 and [illegible] of rates and tolls and [illegible].

Resolution No.23: Sanitary Report.

[illegible] dated 31st May, 1944 [illegible].

(Item not moved and seconded)

G Sundaram

KOLIEGAL ELECTRIC LICENCE, ~~1936~~ 1937.

No. III REVENUE ACCOUNT

For the year ending 31st March 1940.

Nil.

No. IV NET REVENUE ACCOUNT

For the year ending 31st March 1940.

Office of the C.E.I.G.
Chepauk, Madras.

Sub: Hollegal Electric Licence - Accounts for 194?-43 -
Audit report and replies - Remarks - Submitted.

Ref: Govt. G.O. No. 2485 I/44-1 dated 10-10-44.

Resubmitted with the following remarks:-

Para 7 of the Audit Report.

The Panchayat Board may be advised to expedite action in the matter.

C.E.I.G.

SECRETARIAT GOVERNMENT
29 OCT 1944
2882
PUBLIC WORKS DEPT.

Encl: 1 copy of audit report for 1942-43)
Replies to the audit report and)
Govt. U.O. note.

To

The Secretary to Government,
Public Works Department,
Madras.

C.E.I.G. U.O. No.687 D/44-5 dated 25-10-44.

KBP/GP/26.10.

29/10.4.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Electricity – Kollegal Electric Licence Accounts and audit report for 1942-43 Recorded with remarks.

READ AGAIN ....., dated ..... 19 .....

" " ..... " ..... 19 .....

READ *ALSO* :—

No. 28825/44 From the Exr. of L.F. Account No. 9585, dated 10-2-1944

" ..... " M.E.I.G. " 687D/44-4 " 22-5-1944

" ..... " Exr. of L.F. Accounts M.E.I.G. " 4855 " 6-10-1944 687D/44-5d 25-10-44.

Order / Resolution Ms. / Rout. No. 3119, dated 10.11.1944

Recorded.

pp 11-12 cf 2/ No IV Net Revenue Account.

The licensee is instructed to exhibit the principal and interest on the loans repaid during the year under review separately as per instructions in G.O.No 6415 S.G. dated 13-2-1933

on p 15 cf

Dy E.E. removed

pp 12-13 cf 3/ No VII General Balance Sheet.

(a) It has been ascertained that the sum of Rs 3,703-1-6 exhibited on the liabilities side against the item "other liabilities" includes a sum of Rs 94-5-6 representing the interest on consumers' security deposits payable for 1941-42 and 1942-43. The amounts due should have been paid or adjusted to the credit of the consumers accounts, before the close of the financial year concerned

on p. 15 bf

P/

The licensee is instructed to note this for future guidance and also to expedite action regarding the payment of Rs 94-5-6, now pending. } Para 4 on pp 15-16 C/S

b) The total amount outstanding under the head "Sundry Creditors and other liabilities" at the end of 1942-43 is Rs 3,703-1-6 and this is rather large, considering the size of this undertaking. The licensee is advised to take early action to pay off the liabilities or to adjust the same to the credit of the "Sundry Creditors" } Para 5 on p 16 C/S

Para 7 of the audit report and the Panchayat Boards reply thereto. pp 2 & 37 C/S

The Panchayat Board is advised to expedite action in the matter.

ZK. 8/11/44 M 4.11.44

M 4.11.44

245 C/S

TO The President Panchayat Board Kollegal.

Note. The draft may issue after perusal by L.A.D.

PBK. 8-11-44. M 4.11.44

M 4.11.44 L.A.D

L.A.D P.W.D No 20485 B/44-2. 4-11-44.

The draft may be returned & the file returned to the P.W.D.

7.11.44

8/11/44 P.W.D

SECRETARY TO GOVERNMENT 3 NOV 1944 8- NOV 1944 30J2

L.A. No 28797-A/44

8-11-44

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